



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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September 29, 2015

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015

Patrick O'Connell
PATRICK O'CONNELL
ACTING EXECUTIVE OFFICER

**REQUEST TO APPROVE THE FINAL
BUDGET ADJUSTMENT FOR FISCAL YEAR 2014-15
ALL DISTRICTS
(4-VOTES)**

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending fund balance available.

IT IS RECOMMENDED THAT YOUR BOARD

1. Approve the final budget adjustment for Fiscal Year (FY) 2014-15.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the FY 2014-15 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts, to appropriate overrealized proceeds of taxes to comply with GANN initiative requirements, and to adjust various components of fund balance in the County's General Fund.

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan Goal No. 1 of Operational Effectiveness/Fiscal Sustainability.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are adjustments to various obligated fund balances as follows:

Nonspendable for Long-Term Accounts Receivable

The County's budgetary and accounting policies require that fund balance be reserved for accounts receivable that are not collectible within one year. Such amounts are categorized as Nonspendable Fund Balance and are currently not available for appropriation. At the end of FY 2014-15, we evaluated the County's receivables and determined that certain programs accrued new receivables which require additions to the reserves. We also reevaluated accounts receivable for which reserves were established in prior fiscal years to determine if those reserves can be released or adjusted downward. Listed below are the significant programs for which there were adjustments to reserves, due to changes in long-term accounts receivable:

SB90 Programs

We annually adjust the SB90 long-term receivables and reserves to recognize the SB90 collections received and the claims submitted for reimbursement during the year. At the beginning of FY 2014-15, the SB90 long-term receivable balances, and its related reserves, were \$141.4 million. During FY 2014-15, the following transactions affected the balances:

- SB90 collections of \$70.2 million were received for claims outstanding from periods prior to 2004
- SB90 collections of \$3.1 million were received for FY 2013-14 claims
- New reserves of \$7.3 million were established for FY 2014-15 SB 90 claims, which will not be collected within the next fiscal year

At the end of FY 2014-15, the SB90 long-term receivables and reserves were \$75.4 million.

Cost Based Reimbursement Clinics (CBRC)

During FY 2009-10, the General Fund established a reserve account (Nonspendable for Long-Term Receivables-CBRC) of \$195.9 million due to significant delays in collecting CBRC accounts receivable from the State. In FY 2014-15, the Department of Health Services made progress in collecting CBRC receivables and the related reserve is being reduced by \$40.8 million. At the end of FY 2014-15, the CBRC long-term receivables and reserves were \$155.1 million.

Restricted for Utility Users' Taxes

In conjunction with voter approval of County Measure U, your Board adopted a policy to ensure that utility users' taxes are dedicated to unincorporated area services. At the end of FY 2014-15, approximately \$39.406 million of such tax revenues was recognized in the General Fund and the associated expenditures remained pending for programs in unincorporated areas. Accordingly, the Restricted for Utility Users' Taxes account has been increased by this amount to ensure that these funds are set aside and restricted in accordance with your Board's directive.

Committed for Health Services-Tobacco Settlement

We annually set aside unspent tobacco settlement funds in a General Fund account (Committed for Health Services-Tobacco Settlement) as directed by your Board. Accordingly, this action increases the account balance by \$7.766 million in FY 2014-15. This amount consists of tobacco settlement revenues of \$3.423 million in excess of budget, interest earnings from unused funds of \$0.361 million, and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs of \$3.982 million.

Committed for Board Budget Policies and Priorities CRA Liquidation

On September 30, 2014, the Board adopted changes to the Board Policy No. 4.030.17, Budget Policies and Priorities (ABx1 26, the Redevelopment Dissolution Act included in 2011-12 State Budget Act), which requires that beginning in FY 2014-15, all revenues received from Redevelopment Agency Asset Sales be used for General Fund Capital Projects and Deferred Maintenance, Low and Moderate Income Housing and/or economic development. During FY 2014-15, the County received \$11,000 of such revenues, which were recorded in a General Fund account (Committed for Board Budget Policies and Priorities) in accordance with the Board's policy.

Mental Health Realignment

During FY 2014-15, due to the late receipt of unanticipated funding, largely from prior years' health care reform revenue and receipt of long-delayed SB 90 state mandated cost reimbursement, the Department of Mental Health (DMH) did not need to recognize all available State Realignment funds and increased the year-end balance by \$120.7 million to \$166.3 million in the DMH Realignment Trust Fund. Per State law, these funds are carried forward and will be available for future eligible expenditures, subject to authorization and appropriation by the Board of Supervisors.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

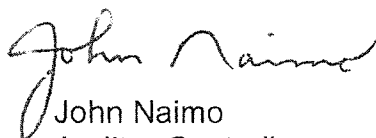
This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget.

This action does not include the adjustments required for the Department of Health Services (DHS). DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

Respectfully submitted,



John Naimo
Auditor-Controller

JN:CY:JG:LS:bjj

H:\Word Processing\Board Letters\Budget Adjustments Yr-15

Attachments

c: Sachi A. Hamai, Interim Chief Executive Officer
Patrick Ogawa, Acting Executive Officer, Board of Supervisors

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:

GENERAL FUND-FINANCING ELEMENTS

A01-AO-80-8006-99999
ABX1 26 PROPERTY TAX
REVENUE RESIDUAL \$ 44,636,000
INCREASE REVENUE

FIRE DEPARTMENT-FINANCING ELEMENTS

DA1-FR-80-8003-40100-40109
PROP TAXES-CURRENT-
SEC 7,935,000
INCREASE REVENUE

FIRE DEPARTMENT-FINANCING ELEMENTS

DA1-FR-80-8031-40100-40109
CUR SEC-SB 813
SUPPLEMENTAL 4,342,000
INCREASE REVENUE

TOTAL 12,277,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8003-47000
PROP TAXES-CURRENT-
SEC 9,828,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8006-47000
ABX1 26 PROPERTY TAX
REVENUE RESIDUAL 6,178,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8031-47000
CUR SEC-SB 813
SUPPLEMENTAL 1,899,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8094-47000
AB1290 STATUTORY CURRENT
YEAR PROPERTY TAX 1,692,000
INCREASE REVENUE

USES:

GENERAL FUND

A01-3307
APPROPRIATION FOR
CONTINGENCIES - GANN \$ 44,636,000
INCREASE APPROPRIATION

FIRE DEPARTMENT

DA1-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 12,277,000
INCREASE APPROPRIATION

TOTAL 12,277,000

PW-FLOOD CONTROL DISTRICT

B07-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 19,720,000
INCREASE APPROPRIATION

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK O'CONNELL
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

<u>SOURCES:</u>		<u>USES:</u>	
PW-FLOOD CONTROL DISTRICT			
B07-PW-80-8007-47000			
PROP TAXES-CURRENT-			
UNSEC	123,000		
INCREASE REVENUE			
TOTAL	<u>19,720,000</u>	TOTAL	<u>19,720,000</u>
PUBLIC LIBRARY		PUBLIC LIBRARY	
B06-PL-80-8007-41200		B06-3307	
PROP TAXES-CURRENT-		APPROPRIATION FOR	
UNSEC	317,000	CONTINGENCIES - GANN	317,000
INCREASE REVENUE		INCREASE APPROPRIATION	
PUBLIC WORKS-ROAD FUND		PUBLIC WORKS-ROAD FUND	
B03-PW-81-8022-47000		B03-3307	
SALES TAX-ART 8		APPROPRIATION FOR	
TRANS SVS	192,000	CONTINGENCIES - GANN	192,000
INCREASE REVENUE		INCREASE APPROPRIATION	
GRAND TOTAL	<u><u>\$ 77,142,000</u></u>	GRAND TOTAL	<u><u>\$ 77,142,000</u></u>

ADOPTED
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COUNTY OF LOS ANGELES

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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90

SOURCES:

GENERAL FUND

A01-3036

NONSPENDABLE FOR LT

RECEIVABLES SB90

\$ 16,033,912

DECREASE OBLIGATED FD BAL

TOTAL

\$ 16,033,912

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

\$ 16,033,912

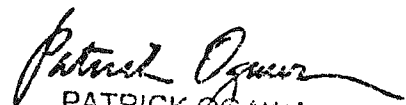
INCREASE FUND BALANCE

TOTAL

\$ 16,033,912

ADOPTED
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COUNTY OF LOS ANGELES

51 SEP 29 2015


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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

NONSPENDABLE FOR LT RECEIVABLES (GENERAL FUND) - CBRC

SOURCES:

GENERAL FUND

A01-3012

NONSPENDABLE FOR LT
RECEIVABLES CBRC

(HOSPITALS) \$ 41,649,660.73
DECREASE OBLIGATED FD BAL

TOTAL

\$ 41,649,660.73

USES:

GENERAL FUND

A01-301A

NONSPENDABLE FOR LT
RECEIVABLES CBRC

(GENERAL FUND) \$ 850,625.03
INCREASE OBLIGATED FD BAL

GENERAL FUND

A01-3301

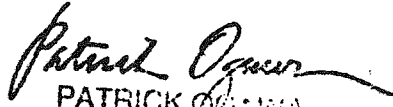
OTHER FUND BALANCE 40,799,035.70
INCREASE FUND BALANCE

TOTAL

\$ 41,649,660.73

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COUNTY OF LOS ANGELES

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

NONSPENDABLE FOR LT RECEIVABLES (HOSPITALS) - CBRC

SOURCES:

LAC+USC HEALTHCARE NETWORK ENT FD
MN4-3012
NONSPENDABLE FOR LTR
CBRC (HOSPITALS) \$ 1,607,954.33
DECREASE OBLIGATED FD BAL

TOTAL \$ 1,607,954.33

USES:

GENERAL FUND
MN4-3301
OTHER FUND BALANCE
AVAILABLE \$ 1,607,954.33
INCREASE FUND BALANCE

TOTAL \$ 1,607,954.33

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-15

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

AUDITOR-CONTROLLER

A01-AU-2000-10700

SERVICES AND SUPPLIES \$ 1,532,000
DECREASE APPROPRIATION

BOARD OF SUPERVISORS

A01-BS-2000-10010

SERVICES AND SUPPLIES 11,359,000
DECREASE APPROPRIATION

CP-HEALTH SERVICES

LAC-USC 150 BED INPATIENT EXPANSION

A01-CP-6014-65036-69822

CAPITAL ASSETS - B&I 950,000
DECREASE APPROPRIATION

CP-PUBLIC LIBRARY

E. SAN GABRIEL VALLEY LIBRARY

A01-CP-6014-65044-77486

CAPITAL ASSETS - B&I 13,026,000
DECREASE APPROPRIATION

CHIEF EXECUTIVE OFFICE

A01-AO-1000-10100

SALARIES & EMPLOYEE BENEFITS 19,000
DECREASE APPROPRIATION

COMMUNITY & SENIOR SERVICES - ADMIN

A01-CS-2000-26560

SERVICES AND SUPPLIES 141,000
DECREASE APPROPRIATION

EMERGENCY PREPAREDNESS & RESPONSE

A01-OE-2000-12600

SERVICES AND SUPPLIES 29,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690

SERVICES AND SUPPLIES 107,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-6100-13690

OTHER FINANCING USES 4,308,000
DECREASE APPROPRIATION

USES:

GENERAL FUND

A01-3022

RESTRICTED FOR UTILITY USER TAX \$ 26,452,000
INCREASE OBLIGATED FUND BAL

GENERAL FUND

A01-302A

RESTRICTED FOR LOCAL TAXES-UUT 12,954,000
INCREASE OBLIGATED FUND BAL

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK OSAWA
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-15

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

PARKS AND RECREATION

A01-PK-1000-27640
SALARIES & EMPLOYEE BENEFITS 979,000
DECREASE APPROPRIATION

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

PARKS AND RECREATION

A01-PK-2000-27640
SERVICES AND SUPPLIES 436,000
DECREASE APPROPRIATION

51 M SEP 29 2015

PARKS AND RECREATION

A01-PK-6030-27640
CAPITAL ASSETS-EQUIPMENT 29,000
DECREASE APPROPRIATION


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

PROJECT & FACILITY DEVELOPMENT

A01-CF-5500-10190
OTHER CHARGES 2,546,000
DECREASE APPROPRIATION

PROVISIONAL FINANCING USES-VARIOUS

A01-CB-2000-13749-13760
SERVICES AND SUPPLIES 2,399,000
DECREASE APPROPRIATION

PUBLIC WORKS

A01-PW-2000-47000
SERVICES AND SUPPLIES 487,000
DECREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-1000-15681-15682
SALARIES & EMPLOYEE BENEFITS 932,000
DECREASE APPROPRIATION

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-1000-15681-15692
SALARIES & EMPLOYEE BENEFITS 423,000
DECREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-1357-15681-15682
S&EB EXPENDITURE DIST 932,000
INCREASE APPROPRIATION

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-1000-15681-15690
SALARIES & EMPLOYEE BENEFITS 509,000
DECREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-15

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

SHERIFF-PATROL-CLEARING

A01-SH-2000-15681-15682

SERVICES AND SUPPLIES 90,000

DECREASE APPROPRIATION

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-2000-15681-15690

SERVICES AND SUPPLIES 90,000

DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-1000-15681-15689

SALARIES & EMPLOYEE BENEFITS 17,000

DECREASE APPROPRIATION

TREASURER-TAX COLLECTOR

A01-TT-1000-10950

SALARIES & EMPLOYEE BENEFITS 20,000

DECREASE APPROPRIATION

TOTAL

\$ 40,428,000

USES:

SHERIFF-PATROL-CLEARING

A01-SH-5350-15681-15682

S&S EXPENDITURE DIST 90,000

INCREASE APPROPRIATION

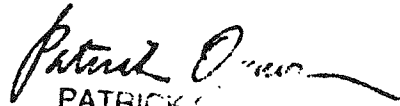
TOTAL

\$ 40,428,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51

SEP 29 2015


PATRICK O'CONNELL
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-15

RESTRICTED FOR UTILITY USER TAX

SOURCES:

UTILITY USER TAX - MEASURE U

A01-CB-81-8080-10580
ELECTRIC USER TAX \$ 1,823,000
INCREASE REVENUE

UTILITY USER TAX - MEASURE U

A01-CB-81-8082-10580
COMMUNICATION USER TAX 4,374,000
INCREASE REVENUE

TOTAL

\$ 6,197,000

USES:

GENERAL FUND

A01-3022
RESTRICTED FOR UTILITY USER TAX \$ 6,134,000
INCREASE OBLIGATED FUND BAL

UTILITY USER TAX - MEASURE U

A01-CB-81-8081-10580
GAS USER TAX 63,000
DECREASE REVENUE

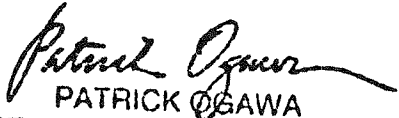
TOTAL

\$ 6,197,000

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 M SEP 29 2015


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

COMMITTED FOR HEALTH SERVICES - TOBACCO SETTLEMENT

SOURCES:

NONDEPARTMENTAL OTHER THAN TAXES

A01-CB-94-9364-10000-10001

TOBACCO SETTLEMENT \$ 3,423,000
INCREASE REVENUE

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-86-8605-13690

INTEREST FROM TREASURY
POOL DEPOSITS 361,000
INCREASE REVENUE

HEALTH SERVICES ADMINISTRATION

A01-HS-2000-20000

SERVICES & SUPPLIES 1,323,000
DECREASE APPROPRIATION

PUBLIC HEALTH PROGRAMS

A01-PH-2000-23450

SERVICES & SUPPLIES 30,000
DECREASE APPROPRIATION

LAC+USC POST OCCUPANCY REFURB

A01-CP-6014-65036-87011

CAPITAL ASSETS - B&I 2,628,000
DECREASE APPROPRIATION

GENERAL FUND

A01 - 3306

APPROP. FOR CONTINGENCIES- 1,000
CANC. COMMITMENT & A/P
DECREASE APPROPRIATION

USES:

GENERAL FUND

A01 - 3096

COMMITTED FOR HS-TOBACCO \$ 7,766,000
INCREASE OBLIGATED FD BALANCE

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

TOTAL GENERAL FUND \$ 7,766,000

TOTAL GENERAL FUND \$ 7,766,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

COMMITTED FOR BOARD BUDGET POLICIES AND PRIORITIES
CRA LIQUIDATION

SOURCES:

FINANCING ELEMENTS

A01-AO-91-9063-99999

ABX1 26 - CRA LIQUIDATION -
SALES OF FIXED ASSETS AND
INCREASE REVENUE

\$ 11,000

TOTAL

\$ 11,000

USES:

GENERAL FUND

A01-301K

COMMITTED FOR BOARD BUDGET
POLICIES AND PRIORITIES
INCREASE FUND BALANCE

\$ 11,000

TOTAL

\$ 11,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 4 SEP 29 2015


PATRICK OZAWA
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

NONSPENDABLE FOR DEPOSIT WITH OTHERS (3027)

SOURCES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

DECREASE FUND BALANCE

\$ 1,507,072.39

TOTAL

\$ 1,507,072.39

USES:

GENERAL FUND

A01-3027

NONSPENDABLE FOR DEPOSIT

WITH OTHERS

INCREASE OBLIGATED FD BAL

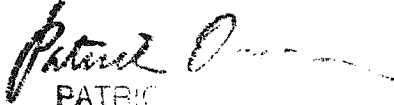
\$ 1,507,072.39

TOTAL

\$ 1,507,072.39

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICIA O'CONNELL
ACTING EXECUTIVE DIRECTOR

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY

SOURCES:

GENERAL FUND

A01-3035

NONSPENDABLE FOR LT RCV -
ALHAMBRA-GARVEY

\$ 117,902

DECREASE OBLIGATED FD BAL

TOTAL

\$ 117,902

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

INCREASE FUND BALANCE

\$ 117,902

TOTAL

\$ 117,902

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

MUSEUM OF ART

A01-AR-2000-28250
SERVICES & SUPPLIES \$ 163,000
DECREASE APPROPRIATION

MUSEUM OF ART

A01-AR-5500-28250
OTHER CHARGES 2,000
DECREASE APPROPRIATION

MUSEUM OF ART

A01-AR-94-9735-28250
SETTLEMENTS 3,000
INCREASE REVENUE

TOTAL MUSEUM OF ART 168,000

GRAND PARK

A01-CB-86-8399-28200
PARKING 13,000
INCREASE REVENUE

DCFS ASSISTANCE-KINGAP

A01-CH-90-8901-26440-26318
FED AID PUBLIC ASSIST PROG 1,912,000
INCREASE REVENUE

DISTRICT ATTORNEY

A01-DA-2000-14030
SERVICES & SUPPLIES 1,769,000
DECREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-5500-14030
OTHER CHARGES 210,000
DECREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-6800-14030
INTRAFUNDS TRANSFER 207,000
DECREASE APPROPRIATION

TOTAL DISTRICT ATTORNEY 2,186,000

USES:

MUSEUM OF ART

A01-AR-1000-28250
SALARIES & EMPLOYEE BENEFITS \$ 168,000
INCREASE APPROPRIATION

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK O'QUINN
ACTING EXECUTIVE OFFICER

TOTAL MUSEUM OF ART 168,000

GRAND PARK

A01-CB-2000-28200
SERVICES & SUPPLIES 13,000
INCREASE APPROPRIATION

DCFS ASSISTANCE-KINGAP

A01-CH-5500-26440-26318
OTHER CHARGES 1,912,000
INCREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-1000-14030
SALARIES & EMPLOYEE BENEFITS 2,186,000
INCREASE APPROPRIATION

TOTAL DISTRICT ATTORNEY 2,186,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690
SERVICES & SUPPLIES 2,505,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-2000-15681-15683
SERVICES & SUPPLIES 4,702,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-6030-15681-15683
CAPITAL ASSETS-EQUIPMENT 171,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-6800-15681-15683
INTRAFUNDS TRANSFER 312,000
DECREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 1,492,000
DECREASE APPROPRIATION

SHERIFF-ADMINISTRATION

A01-SH-2000-15681-15684
SERVICES & SUPPLIES 4,289,000
DECREASE APPROPRIATION

SHERIFF-ADMINISTRATION

A01-SH-6030-15681-15684
CAPITAL ASSETS-EQUIPMENT 110,000
DECREASE APPROPRIATION

SHERIFF-ADMINISTRATION

A01-SH-6800-15681-15684
INTRAFUNDS TRANSFER 150,000
DECREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 23,054,000
DECREASE APPROPRIATION

USES:

EMPLOYEE BENEFITS-EMPLOYEE SICK LEAVE PAY

A01-EB-1000-12765-12775
SALARIES & EMPLOYEE BENEFITS 2,505,000
INCREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-1000-15681-15683
SALARIES & EMPLOYEE BENEFITS 6,677,000
INCREASE APPROPRIATION

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015


PATRICK O'QUINN
ACTING EXECUTIVE OFFICER

SHERIFF-ADMINISTRATION

A01-SH-1000-15681-15684
SALARIES & EMPLOYEE BENEFITS 4,549,000
INCREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-1000-15681-15685
SALARIES & EMPLOYEE BENEFITS 23,048,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

SHERIFF-GENERAL SUPPORT

A01-SH-2000-15681-15687
SERVICES & SUPPLIES 10,596,000
DECREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT

A01-SH-6030-15681-15687
CAPITAL ASSETS-EQUIPMENT 4,763,000
DECREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 4,428,000
DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-6030-15681-15689
CAPITAL ASSETS-EQUIPMENT 115,000
DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-6800-15681-15689
INTRAFUNDS TRANSFER 330,000
DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-5500-15681-15689
OTHER CHARGES 102,000
DECREASE APPROPRIATION

SHERIFF-CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 12,058,000
DECREASE APPROPRIATION

SHERIFF-PATROLS UNINCORPORATED AREAS

A01-SH-2000-15681-15690
SERVICES & SUPPLIES 891,000
DECREASE APPROPRIATION

SHERIFF-PATROL CLEARING

A01-SH-1357-15681-15682
S & EB EXPENDITURE DIST 897,000
DECREASE APPROPRIATION

USES:

SHERIFF-GENERAL SUPPORT

A01-SH-1000-15681-15687
SALARIES & EMPLOYEE BENEFITS 12,065,000
INCREASE APPROPRIATION

SHERIFF-GENERAL SUPPORT

A01-SH-5500-15681-15687
OTHER CHARGES 7,722,000
INCREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-1000-15681-15689
SALARIES & EMPLOYEE BENEFITS 4,260,000
INCREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-2000-15681-15689
SERVICES & SUPPLIES 8,345,000
INCREASE APPROPRIATION

SHERIFF-PATROLS UNINCORPORATED AREAS

A01-SH-1000-15681-15690
SALARIES & EMPLOYEE BENEFITS 897,000
INCREASE APPROPRIATION

SHERIFF-PATROL CLEARING

A01-SH-1000-15681-15682
SALARIES & EMPLOYEE BENEFITS 897,000
INCREASE APPROPRIATION

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 SEP 29 2015

Patricia P.
PATRICK

ACTING EXECUTIVE

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

SHERIFF-PATROL CLEARING

A01-SH-5350-15681-15682
S & S EXPENDITURE DIST 6,000
DECREASE APPROPRIATION

TOTAL SHERIFF 68,466,000

INTERNAL SERVICES DEPARTMENT

A01-IS-91-906A-13100
LOCAL GRANTS 157,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8719-26300-26430
STATE REALIGNMENT-VLF-CHILD 33,362,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8917-26300-26430
1991 REALIGNMENT-CHILD 24,817,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8717-26300-26430
STATE REALIGNMENT-VLF 126,953,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8916-26300-26430
1991 REALIGNMENT-FAMILY 209,616,000
INCREASE REVENUE

PH-SUBSTANCE ABUSE PREVENTION AND CNTRL

A01-PG-88-8928-20400
2011 REALIGN-NONDRUG MEDI-CAL 22,371,000
INCREASE REVENUE

PFU-VARIOUS

A01-CB-2000-13749-13760
SERVICES AND SUPPLIES 8,149,000
DECREASE APPROPRIATION

USES:

SHERIFF-PATROL CLEARING

A01-SH-2000-15681-15682
SERVICES & SUPPLIES 6,000
INCREASE APPROPRIATION

TOTAL SHERIFF 68,466,000

INTERNAL SERVICES DEPARTMENT

A01-IS-96-9911-13100
OPERATING TRANSFERS IN 157,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8731-26300-26430
STATE AID-PUB ASSIST PROG 257,437,000
DECREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8915-26300-26430
1991 REALIGNMENT-CALWORKS 137,311,000
DECREASE REVENUE

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

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PATRICIA P.

PH-SUBSTANCE ABUSE PREVENTION AND CNTRL

A01-PG-92-9334-20400
2011 REALIGN-DRUG MEDI-CAL 22,371,000
DECREASE REVENUE

PFU-VARIOUS

A01-CB-2000-13749-13752
SERVICES AND SUPPLIES 8,149,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

VLFR-SOCIAL SERVICES

A01-CB-88-8716-10590-10593

STATE - VLF AB1288

INCREASE REVENUE

149,912,000

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51 54 SEP 29 2015


PATRICK O'QUINN

ACTING EXECUTIVE OFFICER

USES:

DCFS ADOPTION ASSISTANCE PROGRAM

A01-CH-88-8899-26440-26441

1991 REALIGNMENT - SS

DECREASE REVENUE

11,697,000

DCFS - FOSTER CARE

A01-CH-88-8899-26440-26445

1991 REALIGNMENT - SS

DECREASE REVENUE

53,767,000

PSS-CAL WORK OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8899-26300-26430

1991 REALIGNMENT - SS

DECREASE REVENUE

1,442,000

PSS-IN HOME SUPPORTIVE SERVICES

A01-SS-88-8899-26300-26410

1991 REALIGNMENT - SS

DECREASE REVENUE

83,006,000

TOTAL GENERAL FUND

\$ 650,587,000

FIRE - ADMINISTRATIVE BUDGET UNIT

DA1-FR-2000-40100-40111

SERVICES & SUPPLIES

DECREASE APPROPRIATION

268,000

FIRE - PREVENTION BUDGET UNIT

DA1-FR-2000-40100-40161

SERVICES & SUPPLIES

DECREASE APPROPRIATION

67,000

FIRE - PREVENTION BUDGET UNIT

DA1-FR-6030-40100-40161

CAPITAL ASSETS - EQUIPMENT

DECREASE APPROPRIATION

48,000

FIRE - PREVENTION BUDGET UNIT

DA1-FR-92-9224-40100-40161

PLAN CHECKING-BUILDING

INCREASE REVENUE

343,000

TOTAL FIRE DEPARTMENT

726,000

TOTAL GENERAL FUND

\$ 650,587,000

FIRE - ADMINISTRATIVE BUDGET UNIT

DA1-FR-1000-40100-40111

SALARIES & EMPLOYEE BENEFITS

INCREASE APPROPRIATION

268,000

FIRE - PREVENTION BUDGET UNIT

DA1-FR-1000-40100-40161

SALARIES & EMPLOYEE BENEFITS

INCREASE APPROPRIATION

458,000

TOTAL FIRE DEPARTMENT

726,000

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

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SEP 29 2015

Patrick O'Connell
PATRICK O'CONNELL
ACTING EXECUTIVE OFFICER

SOURCES:

RP&OSD ASSESSMENT GRANT
HB4-OS-5500-40304
OTHER CHARGES 4,531,000
DECREASE APPROPRIATION

LLAD-LL #4 ZONE #71 HASKELL CANYON RANCH
P26-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #4 ZONE #72 COPPERHILL 22
P27-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #4 ZONE #67 MIRAMONTES
P3H-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #20 EL DORADO
P50-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #2 ZN#62 CANYON HEIGHTS
P97-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #44 BOUQUET CANYON
PA4-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

LLAD-LL #48 SHADOW HILLS
PA7-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

DEPENDENCY COURT FACILITIES PROGRAM FUND
SP5-3301
OTHER FUND BALANCE AVAILABLE 1,000
DECREASE FUND BALANCE

USES:

RP&OSD ASSESSMENT GRANT
HB4-OS-6100-40304
OTHER FINANCING USES 4,531,000
INCREASE APPROPRIATION

LLAD-LL #4 ZONE #71 HASKELL CANYON RANCH
P26-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #4 ZONE #72 COPPERHILL 22
P27-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #4 ZONE #67 MIRAMONTES
P3H-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #20 EL DORADO
P50-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #2 ZN#62 CANYON HEIGHTS
P97-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #44 BOUQUET CANYON
PA4-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

LLAD-LL #48 SHADOW HILLS
PA7-PW-5500-47000
OTHER CHARGES 1,000
INCREASE APPROPRIATION

DEPENDENCY COURT FACILITIES PROGRAM FUND
SP5-SC-6100-41092
OTHER FINANCING USES 1,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2014-2015

SOURCES:

DEPENDENCY COURT FACILITIES PROGRAM FUND
SP5-3303
APPROP FOR CONTINGENCIES 4,000
DECREASE APPROPRIATION

LIGHTING MAINTENANCE
DISTRICT#1616-CONSTRUCTION
F33-3060
COMMITTED FOR INFRA GROWTH 1,256,000
DECREASE OBLIGATED FD BAL

BEACHES AND HARBORS
ANCHORAGE 47 DOCK REPLACEMENT PROJECT
J20-CP-6014-65024-89060
CAPITAL ASSETS - B & I 5,870,000
DECREASE APPROPRIATION

GENERAL FACILITY CAPITAL IMPROVEMENT
ANCHORAGE 47 DOCK REPLACEMENT PROJECT
J20-CP-94-9276-65061-89060
COMM PAPER/CP 5,870,000
INCREASE REVENUE

TOTAL NON GENERAL FUND \$ 18,265,000

GRAND TOTAL \$ 668,852,000

USES:

DEPENDENCY COURT FACILITIES PROGRAM FUND
SP5-3301
OTHER FUND BALANCE AVAILABLE 4,000
INCREASE FUND BALANCE

LIGHTING MAINTENANCE
DISTRICT#1616-CONSTRUCTION
F33-3301
OTHER FUND BALANCE AVAILABLE 1,256,000
INCREASE FUND BALANCE

BEACHES AND HARBORS
ANCHORAGE 47 DOCK REPLACEMENT PROJECT
J20-CP-94-9276-65024-89060
COMM PAPER/CP 5,870,000
DECREASE REVENUE

GENERAL FACILITY CAPITAL IMPROVEMENT
ANCHORAGE 47 DOCK REPLACEMENT PROJECT
J20-CP-6014-65061-89060
CAPITAL ASSETS - B & I 5,870,000
INCREASE APPROPRIATION

TOTAL NON GENERAL FUND \$ 18,265,000

GRAND TOTAL \$ 668,852,000

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

51

SEP 09 2015


PATRICK GAWA
ACTING EXECUTIVE OFFICER